

ASSEMBLY BILL

No. 2788

Introduced by Committee on Revenue and Taxation (Charles Calderon (Chair), Beall, Coto, Harkey, Ma, Nestande, Portantino, and Saldana)

March 9, 2010

An act to amend Section 42463 of the Public Resources Code, and to amend Sections 6480, 7304, 7326, 7339, 7401, 7402, 41030, 41031, 41032, 41136.1, 41137, 41137.1, 41138, 41139, 41140, 41141, 41142, 45855, 45863, 45981, and 45982 of, to add Sections 7304.1, 7304.2, 7339.2, and 7360.1 to, and to repeal Sections 8651.8 and 8657 of, the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 2788, as introduced, Committee on Revenue and Taxation. Taxation: administration.

(1) The Motor Vehicle Fuel Tax Law imposes a tax at the rate of \$0.18 per gallon on the removal, entry, sale, delivery, or specified use of motor vehicle fuel, which is gasoline and aviation gasoline. The Use Fuel Tax Law imposes a tax at various rates per gallon on the use of fuel, including the use of alcohol fuel at the rate of \$0.09 per gallon. That law requires a vendor to collect the use fuel tax from the user when the vendor sells and delivers the fuel into a fuel tank.

This bill would redefine and reclassify alcohol fuel as motor vehicle fuel, thus imposing the tax on the removal, entry, sale, delivery, or specified use of alcohol fuel under the Motor Vehicle Fuel Tax Law. This bill would impose the tax at a rate equal to one-half the rate of tax

imposed with respect to motor vehicle fuel, which would be \$0.09 per gallon. This bill would make other conforming changes.

The Sales and Use Tax Law requires a supplier or wholesaler of motor vehicle fuel to collect a prepayment of sales tax at the time the motor vehicle fuel tax is imposed, but that law excludes aviation gasoline transactions from the sales tax prepayment obligation.

This bill would also exclude alcohol fuel transactions from the sales tax prepayment obligation.

(2) Existing law, the Governor's Reorganization Plan No. 1 of 2009, transferred duties of the Division of Telecommunications in the Department of General Services to the office of the State Chief Information Officer, including duties related to implementing revenue generating procedures for the 911 emergency telephone system. Existing law abolished the California Integrated Waste Management Board and transferred specified duties of that board to the Department of Resources Recycling and Recovery, including duties related to electronic waste.

This bill would make specific conforming changes to reflect the transfer of these duties.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 42463 of the Public Resources Code is
- 2 amended to read:
- 3 42463. For the purposes of this chapter, the following terms
- 4 have the following meanings, unless the context clearly requires
- 5 otherwise:
- 6 (a) "Account" means the Electronic Waste Recovery and
- 7 Recycling Account created in the Integrated Waste Management
- 8 Fund under Section 42476.
- 9 (b) "Authorized collector" means any of the following:
- 10 (1) A city, county, or district that collects covered electronic
- 11 devices.
- 12 (2) A person or entity that is required or authorized by a city,
- 13 county, or district to collect covered electronic devices pursuant
- 14 to the terms of a contract, license, permit, or other written
- 15 authorization.

1 (3) A nonprofit organization that collects or accepts covered
2 electronic devices.

3 (4) A manufacturer or agent of the manufacturer that collects,
4 consolidates, and transports covered electronic devices for
5 recycling from consumers, businesses, institutions, and other
6 generators.

7 (5) An entity that collects, handles, consolidates, and transports
8 covered electronic devices and has filed applicable notifications
9 with the department pursuant to Chapter 23 (commencing with
10 Section 66273.1) of Division 4.5 of Title 22 of the California Code
11 of Regulations.

12 ~~(e) “Board” means the California Integrated Waste Management~~
13 ~~Board.~~

14 ~~(d)~~

15 (c) “Consumer” means a person who purchases a new or
16 refurbished covered electronic device in a transaction that is a
17 retail sale or in a transaction to which a use tax applies pursuant
18 to Part 1 (commencing with Section 6001) of Division 2 of the
19 Revenue and Taxation Code.

20 ~~(e)~~

21 (d) “Department” means the Department of Toxic Substances
22 Control.

23 ~~(f)~~

24 (e) (1) Except as provided in paragraph (2), “covered electronic
25 device” means a video display device containing a screen greater
26 than four inches, measured diagonally, that is identified in the
27 regulations adopted by the department pursuant to subdivision (b)
28 of Section 25214.10.1 of the Health and Safety Code.

29 (2) “Covered electronic device” does not include any of the
30 following:

31 (A) A video display device that is a part of a motor vehicle, as
32 defined in Section 415 of the Vehicle Code, or any component
33 part of a motor vehicle assembled by, or for, a vehicle manufacturer
34 or franchised dealer, including replacement parts for use in a motor
35 vehicle.

36 (B) A video display device that is contained within, or a part of
37 a piece of industrial, commercial, or medical equipment, including
38 monitoring or control equipment.

39 (C) A video display device that is contained within a clothes
40 washer, clothes dryer, refrigerator, refrigerator and freezer,

1 microwave oven, conventional oven or range, dishwasher, room
2 air-conditioner, dehumidifier, or air purifier.

3 (D) An electronic device, on and after the date that it ceases to
4 be a covered electronic device under subdivision (e) of Section
5 25214.10.1 of the Health and Safety Code.

6 ~~(g)~~

7 (f) “Covered electronic waste” or “covered e-waste” means a
8 covered electronic device that is discarded.

9 ~~(h)~~

10 (g) “Covered electronic waste recycling fee” or “covered e-waste
11 recycling fee” means the fee imposed pursuant to Article 3
12 (commencing with Section 42464).

13 ~~(i)~~

14 (h) “Covered electronic waste recycler” or “covered e-waste
15 recycler” means any of the following:

16 (1) A person who engages in the manual or mechanical
17 separation of covered electronic devices to recover components
18 and commodities contained therein for the purpose of reuse or
19 recycling.

20 (2) A person who changes the physical or chemical composition
21 of a covered electronic device, in accordance with the requirements
22 of Chapter 6.5 (commencing with Section 25100) of Division 20
23 of the Health and Safety Code and the regulations adopted pursuant
24 to that chapter, by deconstructing, size reduction, crushing, cutting,
25 sawing, compacting, shredding, or refining for purposes of
26 segregating components, for purposes of recovering or recycling
27 those components, and who arranges for the transport of those
28 components to an end user.

29 (3) A manufacturer who meets any conditions established by
30 this chapter and Chapter 6.5 (commencing with Section 25100)
31 of Division 20 of the Health and Safety Code for the collection or
32 recycling of covered electronic waste.

33 ~~(j)~~

34 (i) “Discarded” has the same meaning as defined in subdivision
35 (b) of Section 25124 of the Health and Safety Code.

36 ~~(k)~~

37 (j) “Electronic waste recovery payment” means an amount
38 established and paid by the board pursuant to Section 42477.

39 ~~(l)~~

1 (k) “Electronic waste recycling payment” means an amount
2 established and paid by the board pursuant to Section 42478.

3 ~~(m)~~

4 (l) “Hazardous material” has the same meaning as defined in
5 Section 25501 of the Health and Safety Code.

6 ~~(n)~~

7 (m) “Manufacturer” means either of the following:

8 (1) A person who manufactures a covered electronic device sold
9 in this state.

10 (2) A person who sells a covered electronic device in this state
11 under that person’s brand name.

12 ~~(o)~~

13 (n) “Person” means an individual, trust firm, joint stock
14 company, business concern, and corporation, including, but not
15 limited to, a government corporation, partnership, limited liability
16 company, and association. Notwithstanding Section 40170,
17 “person” also includes a city, county, city and county, district,
18 commission, the state or a department, agency, or political
19 subdivision thereof, an interstate body, and the United States and
20 its agencies and instrumentalities to the extent permitted by law.

21 ~~(p)~~

22 (o) “Recycling” has the same meaning as defined in subdivision
23 (a) of Section 25121.1 of the Health and Safety Code.

24 ~~(q)~~

25 (p) “Refurbished,” when used to describe a covered electronic
26 device, means a device that the manufacturer has tested and
27 returned to a condition that meets factory specifications for the
28 device, has repackaged, and has labeled as refurbished.

29 ~~(r)~~

30 (q) “Retailer” means a person who makes a retail sale of a new
31 or refurbished covered electronic device. “Retailer” includes a
32 manufacturer of a covered electronic device who sells that covered
33 electronic device directly to a consumer through any means,
34 including, but not limited to, a transaction conducted through a
35 sales outlet, catalog, or the Internet, or any other similar electronic
36 means.

37 ~~(s)~~

38 (r) (1) “Retail sale” has the same meaning as defined under
39 Section 6007 of the Revenue and Taxation Code.

(2) “Retail sale” does not include the sale of a covered electronic device that is temporarily stored or used in California for the sole purpose of preparing the covered electronic device for use thereafter solely outside the state, and that is subsequently transported outside the state and thereafter used solely outside the state.

~~(t)~~

(s) “Vendor” means a person that makes a sale of a covered electronic device for the purpose of resale to a retailer who is the lessor of the covered electronic device to a consumer under a lease that is a continuing sale and purchase pursuant to Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code.

~~(u)~~

(t) “Video display device” means an electronic device with an output surface that displays, or is capable of displaying, moving graphical images or a visual representation of image sequences or pictures, showing a number of quickly changing images on a screen in fast succession to create the illusion of motion, including, if applicable, a device that is an integral part of the display, in that it cannot be easily removed from the display by the consumer, that produces the moving image on the screen. A video display device may use, but is not limited to, a cathode ray tube (CRT), liquid crystal display (LCD), gas plasma, digital light processing, or other image projection technology.

SEC. 2. Section 6480 of the Revenue and Taxation Code is amended to read:

6480. (a) For purposes of the imposition of the prepayment of sales tax on motor vehicle fuel or aircraft jet fuel pursuant to this article, the terms “aircraft jet fuel,” “aircraft jet fuel dealer,” “*alcohol fuel*,” “aviation gasoline,” “entry,” “in this state,” “motor vehicle fuel,” “person,” “removal,” “sale,” and “supplier” are defined pursuant to Part 2 (commencing with Section 7301), except as provided in subdivision (b).

(b) For purposes of this article, “motor vehicle fuel” does not include aviation gasoline for use in propelling aircraft, *or alcohol fuel used in motor vehicles*.

(c) For purposes of the imposition of the prepayment of sales tax on diesel fuel pursuant to this article, the terms “diesel fuel,”

1 “entry,” “in this state,” “removal,” “person,” and “supplier,” are
2 defined pursuant to Part 31 (commencing with Section 60001).

3 (d) “Wholesaler” includes every person other than a supplier,
4 dealing in motor vehicle fuel, aircraft jet fuel, or diesel fuel.
5 “Wholesaler” does not include anyone dealing in motor vehicle
6 fuel or diesel fuel in the capacity of an operator of a service station.
7 “Wholesaler” does not include anyone dealing in aircraft jet fuel
8 in the capacity of an aircraft jet fuel dealer.

9 (e) With respect to diesel fuel and aircraft jet fuel, “sale” means:

10 (1) The transfer of title or possession, exchange, or barter,
11 conditional or otherwise, in any manner or by any means
12 whatsoever, of aircraft jet fuel or diesel fuel (other than aircraft
13 jet fuel or diesel fuel in a terminal) to a purchaser for a
14 consideration.

15 (2) The transfer of the inventory position in the aircraft jet fuel
16 or diesel fuel in a terminal if the purchaser becomes the
17 positionholder with respect to the taxable fuel.

18 (f) For purposes of this article, aircraft jet fuel will be subject
19 to the prepayment of sales tax at such time and in such manner as
20 if it were subject to diesel fuel tax under the Diesel Fuel Tax Law
21 in Part 31 (commencing with Section 60001), except that in the
22 case of bulk transfers, aircraft jet fuel is not subject to the
23 prepayment of sales tax as to the removal of diesel fuel in this state
24 from any refinery as described in paragraph (1) of subdivision (a)
25 of Section 60052, the entry of diesel fuel into this state as described
26 in paragraph (1) of subdivision (b) of Section 60052, or the removal
27 of diesel fuel in this state as described in subdivision (c) of Section
28 60052.

29 SEC. 3. Section 7304 of the Revenue and Taxation Code is
30 amended to read:

31 7304. “Alcohol” includes ethanol and methanol *that has been*
32 *denatured in accordance with the provisions of subdivision (b) of*
33 *Section 7304.1.*

34 SEC. 4. Section 7304.1 is added to the Revenue and Taxation
35 Code, to read:

36 7304.1. (a) Notwithstanding any provision of the Alcoholic
37 Beverage Control Act (Division 9 (commencing with Section
38 23000) of the Business and Professions Code), any alcohol
39 produced for use in or as a fuel to propel a motor vehicle shall be
40 taxed as fuel under this part and shall not be subject to taxes under

1 the Alcoholic Beverage Tax Law (Part 14 (commencing with
2 Section 32001)).

3 (b) The state requirement for determining whether alcohol is
4 produced for use in or as a fuel to propel a motor vehicle and not
5 for use as an alcoholic beverage shall be the same as the
6 requirements of the Alcohol and Tobacco Tax and Trade Bureau
7 of the United States Department of Treasury under federal law.

8 SEC. 5. Section 7304.2 is added to the Revenue and Taxation
9 Code, to read:

10 7304.2. "Alcohol fuel" means a motor vehicle fuel containing
11 not more than 15 percent gasoline or diesel fuel.

12 SEC. 6. Section 7326 of the Revenue and Taxation Code is
13 amended to read:

14 7326. "Motor vehicle fuel" means gasoline~~—and~~, aviation
15 gasoline, *and alcohol*. It does not include jet fuel, diesel fuel,
16 kerosene, liquefied petroleum gas, natural gas in liquid or gaseous
17 form, ~~alcohol~~, or racing fuel.

18 SEC. 7. Section 7339 of the Revenue and Taxation Code is
19 amended to read:

20 7339. "Terminal" means a motor vehicle fuel storage and
21 distribution facility that is supplied by pipeline or vessel, and from
22 which motor vehicle fuel may be removed at a rack. "Terminal"
23 includes a fuel production facility where motor vehicle fuel is
24 produced and stored and from which motor vehicle fuel may be
25 removed at a rack. *"Terminal" includes an alcohol storage facility.*

26 SEC. 8. Section 7339.2 is added to the Revenue and Taxation
27 Code, to read:

28 7339.2. "Alcohol storage facility" means a storage and
29 distribution facility, that is supplied by means other than pipeline
30 or vessel, in which alcohol is stored and from which alcohol may
31 be removed at a rack.

32 SEC. 9. Section 7360.1 is added to the Revenue and Taxation
33 Code, to read:

34 7360.1. (a) Notwithstanding Section 7360, the excise tax
35 imposed upon alcohol fuel shall be one-half the rate prescribed by
36 Section 7360 for each gallon of fuel.

37 (b) All references in this code to Section 7360 shall be deemed,
38 with respect to the rate imposed upon alcohol fuel, to also refer to
39 this section.

1 SEC. 10. Section 7401 of the Revenue and Taxation Code is
2 amended to read:

3 7401. (a) The provisions of this part requiring the payment of
4 motor vehicle fuel taxes do not apply to any of the following:

5 (1) Any entry or removal from a terminal or refinery of motor
6 vehicle fuel transferred in bulk to a refinery or terminal if the
7 persons involved (including the terminal operator) are licensed
8 suppliers.

9 (2) The removal of motor vehicle fuel, if all of the following
10 apply:

11 (A) The motor vehicle fuel is removed by railroad car from an
12 approved refinery and is received at an approved terminal.

13 (B) The refinery and the terminal are operated by the same
14 licensed supplier.

15 (C) The refinery is not served by pipeline (other than a pipeline
16 for the receipt of crude oil) or vessel.

17 (3) Motor vehicle fuel which, pursuant to the contract of sale,
18 is required to be shipped and is shipped to a point outside of this
19 state by a supplier by means of any of the following:

20 (A) Facilities operated by the supplier.

21 (B) Delivery by the supplier to a carrier, customs broker, or
22 forwarding agency, whether hired by the purchaser or not, for
23 shipment to the out-of-state point.

24 (C) Delivery by the supplier to any vessel clearing from a port
25 of this state for a port outside of this state and actually exported
26 from this state in the vessel.

27 (4) Motor vehicle fuel sold by credit card certified by the United
28 States Department of State to any consulate officer or consulate
29 employee of a foreign government who is not engaged in any
30 private occupation for gain within this state, who uses the motor
31 vehicle fuel in a motor vehicle that is registered with the United
32 States Department of State, and whose government has done either
33 of the following:

34 (A) Entered into a treaty with the United States providing for
35 the exemption of its representatives from national, state, and
36 municipal taxes.

37 (B) Granted a similar exemption to representatives of the United
38 States.

39 (5) Motor vehicle fuel sold to the United States armed forces
40 for use in ships or aircraft, or for use outside this state.

1 (6) Gasoline blendstocks *or alcohol* removed from a pipeline
2 or vessel, when the gasoline blendstocks *or alcohol* are received
3 by a licensed industrial user.

4 (7) Any entry or removal from a terminal or refinery of gasoline
5 blendstocks that are received at an approved terminal or refinery
6 if the person otherwise liable for the tax is a licensed supplier.

7 (8) Any entry or removal from a terminal or refinery of gasoline
8 blendstocks *or alcohol* not in connection with a sale if the person
9 otherwise liable for the tax is a licensed supplier and the person
10 does not use the gasoline blendstocks *or alcohol* to produce
11 finished gasoline.

12 (9) Any entry or removal from a terminal or refinery of gasoline
13 blendstocks *or alcohol* in connection with a sale if the person
14 otherwise liable for the tax is a licensed supplier and at the time
15 of sale, such person has an unexpired exemption certificate
16 described in Section 7402 from the buyer and has no reason to
17 believe any information in the certificate is false.

18 (10) If paragraph (8) or (9) applied to the removal or entry of
19 gasoline blendstocks *or alcohol*, any resale made of gasoline
20 blendstocks *or alcohol*, when the person has an unexpired
21 exemption certificate described in Section 7402 from the buyer
22 and has no reason to believe any information in the certificate is
23 false.

24 (11) Motor vehicle fuel sold by a supplier to a train operator for
25 use in a motor vehicle fuel-powered train or for other off-highway
26 use and the supplier has on hand an exemption certificate described
27 in Section 7403 from the train operator.

28 (12) *Any entry by railcar of alcohol received at an approved*
29 *terminal located in this state.*

30 (13) *Any removal within this state of alcohol from an approved*
31 *terminal that is received at an approved terminal or refinery.*

32 (b) For purposes of this section:

33 (1) “Carrier” means a person or firm engaged in the business
34 of transporting for compensation property owned by other persons,
35 and includes both common and contract carriers.

36 (2) “Forwarding agent” means a person or firm engaged in the
37 business of preparing property for shipment or arranging for its
38 shipment.

39 SEC. 11. Section 7402 of the Revenue and Taxation Code is
40 amended to read:

1 7402. (a) The certificate to be provided by a buyer of gasoline
2 blendstocks *or alcohol* consists of a statement that is signed under
3 penalty of perjury by a person with authority to bind the buyer. A
4 new certificate must be given if any information in the current
5 certificate changes. The certificate may be included as part of any
6 business records normally used to document a sale. The certificate
7 expires on the earliest of the following dates:

8 (1) The date one year after the effective date of the certificate.

9 (2) The date a new certificate is provided by the buyer to the
10 seller.

11 (b) An exemption certificate for gasoline blendstocks *or alcohol*
12 that states that the blendstocks *or alcohol* will not be used to
13 produce finished gasoline shall contain that information and be in
14 the form as the board may prescribe.

15 SEC. 12. Section 8651.8 of the Revenue and Taxation Code
16 is repealed.

17 ~~8651.8. (a) Notwithstanding Section 8651, the excise tax~~
18 ~~imposed upon ethanol or methanol containing not more than 15~~
19 ~~percent gasoline or diesel fuels shall be one-half the rate prescribed~~
20 ~~by Section 8651 for each gallon of fuel used.~~

21 ~~(b) All references in this code to Section 8651 shall be deemed,~~
22 ~~with respect to the rate imposed upon ethanol or methanol, to also~~
23 ~~refer to this section.~~

24 SEC. 13. Section 8657 of the Revenue and Taxation Code is
25 repealed.

26 ~~8657. (a) Notwithstanding any provision of the Alcoholic~~
27 ~~Beverage Control Act (Division 9 (commencing with Section~~
28 ~~23000) of the Business and Professions Code) any alcohol~~
29 ~~produced for use in or as a fuel to propel a motor vehicle shall be~~
30 ~~taxed as fuel under this part and shall not be subject to taxes under~~
31 ~~the Alcoholic Beverage Tax Law (Part 14 (commencing with~~
32 ~~Section 32001)).~~

33 ~~(b) The state requirements for determining whether alcohol is~~
34 ~~produced for use in or as a fuel to propel a motor vehicle and not~~
35 ~~for use as an alcoholic beverage shall be the same as the~~
36 ~~requirements of the Bureau of Alcohol, Tobacco and Firearms of~~
37 ~~the United States Department of Treasury under federal law.~~

38 SEC. 14. Section 41030 of the Revenue and Taxation Code is
39 amended to read:

1 41030. ~~The Department of General Services~~ *office of the State*
2 *Chief Information Officer* shall determine annually, on or before
3 October 1, a surcharge rate that it estimates will produce sufficient
4 revenue to fund the current fiscal year's 911 costs. The surcharge
5 rate shall be determined by dividing the costs (including
6 incremental costs) the Department of General Services estimates
7 for the current fiscal year of 911 plans approved pursuant to Section
8 53115 of the Government Code, less the available balance in the
9 State Emergency Telephone Number Account in the General Fund,
10 by its estimate of the charges for intrastate telephone
11 communications services and VoIP service to which the surcharge
12 will apply for the period of January 1 to December 31, inclusive,
13 of the next succeeding calendar year, but in no event shall such
14 surcharge rate in any year be greater than three-quarters of 1
15 percent nor less than one-half of 1 percent.

16 SEC. 15. Section 41031 of the Revenue and Taxation Code is
17 amended to read:

18 41031. ~~The Department of General Services~~ *office of the State*
19 *Chief Information Officer* shall make its determination of such
20 surcharge rate each year no later than October 1 and shall notify
21 the board of the new rate, which shall be fixed by the board to be
22 effective with respect to charges made for intrastate telephone
23 communication services and VoIP service on or after January 1
24 of the next succeeding calendar year.

25 SEC. 16. Section 41032 of the Revenue and Taxation Code is
26 amended to read:

27 41032. Immediately upon notification by the ~~Department of~~
28 ~~General Services~~ *office of the State Chief Information Officer* and
29 fixing the surcharge rate, the board shall each year no later than
30 November 15 publish in its minutes the new rate, and it shall notify
31 by mail every service supplier registered with it of the new rate.

32 SEC. 17. Section 41136.1 of the Revenue and Taxation Code
33 is amended to read:

34 41136.1. For each fiscal year, moneys in the State Emergency
35 Telephone Number Account not appropriated for a purpose
36 specified in Section 41136 shall be held in trust for future
37 appropriation for upcoming, planned "911" emergency telephone
38 number projects that have been approved by the ~~Department of~~
39 ~~General Services~~ *office of the State Chief Information Officer*, even
40 if the projects have not yet commenced.

SEC. 18. Section 41137 of the Revenue and Taxation Code is amended to read:

41137. ~~The Department of General Services~~ *office of the State Chief Information Officer* shall pay, from funds appropriated from the State Emergency Telephone Number Account by the Legislature, as provided in Section 41138, bills submitted by service suppliers or communications equipment companies for the installation and ongoing costs of the following communication services provided local agencies by service suppliers in connection with the “911” emergency telephone number system:

- (a) A basic system.
- (b) A basic system with telephone central office identification.
- (c) A system employing automatic call routing.
- (d) Approved incremental costs that have been concurred in by ~~the Communications Division~~ *office of the State Chief Information Officer*.

SEC. 19. Section 41137.1 of the Revenue and Taxation Code is amended to read:

41137.1. ~~The Department of General Services~~ *office of the State Chief Information Officer* shall pay, from funds appropriated from the State Emergency Telephone Number Account by the Legislature, as provided in Section 41138, claims submitted by local agencies for approved incremental costs and for the cost of preparation of final plans submitted to ~~the Communications Division~~ *office of the State Chief Information Officer* for approval on or before October 1, 1978, as provided in Section 53115 of the Government Code.

SEC. 20. Section 41138 of the Revenue and Taxation Code is amended to read:

41138. (a) It is the intent of the Legislature that the reimbursement rates for “911” emergency telephone number equipment shall not exceed specified amounts negotiated with each interested supplier and approved by ~~the department~~ *office of the State Chief Information Officer*. ~~The department~~ *office of the State Chief Information Officer* shall negotiate supplier pricing to ensure cost effectiveness and the best value for the “911” emergency telephone number system. ~~The department~~ *office of the State Chief Information Officer* shall pay those bills as provided in Section 41137 only under the following conditions:

1 (1) The ~~department~~ *office of the State Chief Information Officer*
2 shall have received the local agency's "911" emergency telephone
3 number system plan by July 1 of the prior fiscal year and approved
4 the plan by October 1 of the prior fiscal year.

5 (2) The Legislature has appropriated in the Budget Bill an
6 amount sufficient to pay those bills.

7 (3) The ~~department~~ *office of the State Chief Information Officer*
8 has reviewed and approved each line item of a request for funding
9 to ensure the necessity of the proposed equipment or services and
10 the eligibility for reimbursement.

11 (4) The amounts to be paid do not exceed the pricing submitted
12 by the supplier and approved by the ~~department~~ *office of the State*
13 *Chief Information Officer*. Extraordinary circumstances may
14 warrant spending in excess of the established rate, but shall be
15 preapproved by the ~~department~~ *office of the State Chief Information*
16 *Officer*. In determining the reimbursement rate, the ~~department~~
17 *office of the State Chief Information Officer* shall utilize the
18 approved pricing submitted by the supplier providing the equipment
19 or service.

20 (b) Nothing in this section shall be construed to limit an agency's
21 ability to select a supplier or procure telecommunications
22 equipment as long as the supplier's pricing is preapproved by the
23 ~~department~~ *office of the State Chief Information Officer*. Agencies
24 shall be encouraged to procure equipment on a competitive basis.
25 Any amount in excess of the pricing approved by the ~~department~~
26 *office of the State Chief Information Officer* shall not be
27 reimbursed.

28 SEC. 21. Section 41139 of the Revenue and Taxation Code is
29 amended to read:

30 41139. From funds appropriated by the Legislature from the
31 Emergency Telephone Number Account, the ~~department~~ *office of*
32 *the State Chief Information Officer* shall begin paying such bills
33 as provided in Sections 41137, 41137.1, and 41138 in the 1977–78
34 fiscal year for plans submitted by local agencies by July 1, 1976
35 to the ~~department~~ *office of the State Chief Information Officer*
36 which the ~~department~~ *office of the State Chief Information Officer*
37 has approved.

38 SEC. 22. Section 41140 of the Revenue and Taxation Code is
39 amended to read:

1 41140. ~~The Department of General Service~~ *office of the State*
2 *Chief Information Officer* shall reimburse local agencies, from
3 funds appropriated from the Emergency Telephone Number
4 Account by the Legislature, for amounts not previously
5 compensated for by another governmental agency, which have
6 been paid by such agencies for approved incremental costs or to
7 service suppliers or communication equipment companies for the
8 following communications services supplied in connection with
9 the “911” emergency phone number, provided such local agency
10 plans had been approved by the ~~department~~ *office of the State Chief*
11 *Information Officer*:

12 ~~(1)~~

13 (a) A basic system.

14 ~~(2)~~

15 (b) A basic system with telephone central office identification.

16 ~~(3)~~

17 (c) A system employing automatic call routing.

18 ~~(4)~~

19 (d) Approved incremental costs.

20 SEC. 23. Section 41141 of the Revenue and Taxation Code is
21 amended to read:

22 41141. Claims for reimbursement shall be submitted by local
23 agencies to the ~~Communications Division in the Department of~~
24 ~~General Services~~ *office of the State Chief Information Officer*,
25 which shall determine payment eligibility and shall reduce the
26 claim for charges which exceed the approved incremental costs,
27 approved contract amounts, or the established tariff rates for such
28 costs. No claim shall be paid until funds are appropriated by the
29 Legislature.

30 SEC. 24. Section 41142 of the Revenue and Taxation Code is
31 amended to read:

32 41142. Notwithstanding any other provision of this article, if
33 the Legislature fails to appropriate an amount sufficient to pay
34 bills submitted to the ~~Department of General Services~~ *office of the*
35 *State Chief Information Officer* by service suppliers or
36 communications equipment companies for the installation and
37 ongoing communications services supplied local agencies in
38 connection with the “911” emergency phone number system, and
39 to pay claims of local agencies which, prior to the effective date
40 of this part, paid amounts to service suppliers or communications

1 equipment companies for the installation and ongoing expenses
2 in connection with the “911” emergency phone number system,
3 the obligation of service suppliers and local agencies to provide
4 “911” emergency telephone service shall terminate and such service
5 shall not again be required until the Legislature has appropriated
6 an amount sufficient to pay such bills or claims. Nothing in this
7 part shall preclude local agencies from purchasing or acquiring
8 any communication equipment from companies other than the
9 telephone service suppliers.

10 SEC. 25. Section 45855 of the Revenue and Taxation Code is
11 amended to read:

12 45855. Any information regarding solid wastes which is
13 available to the board shall be made available to the ~~California~~
14 ~~Integrated Waste Management Board~~ *Department of Resources*
15 *Recycling and Recovery*.

16 SEC. 26. Section 45863 of the Revenue and Taxation Code is
17 amended to read:

18 45863. The board shall, in cooperation with the ~~California~~
19 ~~Integrated Waste Management Board~~ *Department of Resources*
20 *Recycling and Recovery*, the Taxpayers’ Rights Advocate, and
21 other interested taxpayer-oriented groups, develop a plan to reduce
22 the time required to resolve petitions for redetermination and claims
23 for refunds. The plan shall include the determination of standard
24 timeframes and special review of cases which take more time than
25 the appropriate standard timeframe.

26 SEC. 27. Section 45981 of the Revenue and Taxation Code is
27 amended to read:

28 45981. (a) The board shall provide any information obtained
29 under this part to the ~~California Integrated Waste Management~~
30 ~~Board~~ *Department of Resources Recycling and Recovery*.

31 (b) The ~~California Integrated Waste Management Board~~
32 *Department of Resources Recycling and Recovery* and the board
33 may utilize any information obtained pursuant to this part to
34 develop data on the generation or disposal of solid waste within
35 the state. Notwithstanding any other provision of this chapter, the
36 ~~California Integrated Waste Management Board~~ *Department of*
37 *Resources Recycling and Recovery* may make waste generation
38 and disposal data available to the public.

39 SEC. 28. Section 45982 of the Revenue and Taxation Code is
40 amended to read:

1 45982. Neither the ~~California Integrated Waste Management~~
2 ~~Board~~ *Department of Resources Recycling and Recovery*, nor any
3 person having an administrative duty under Part 9 (commencing
4 with Section 15600) of Division 3 of Title 2 of the Government
5 Code shall disclose the business affairs, operations, or any other
6 proprietary information pertaining to a fee payer, except a fee
7 payer which is a public agency, which was submitted to the board
8 in a report or return required by this part, or permit any report or
9 copy thereof or any book containing any abstract or particulars
10 thereof to be seen or examined by any person not expressly
11 authorized by Section 45981 or this section. However, the
12 Governor may, by general or special order, authorize examination
13 of the records maintained by the board under this part by other
14 state officers, by officers of another state, by the federal
15 government if a reciprocal arrangement exists, or by any other
16 person. The information so obtained pursuant to the order of the
17 Governor shall not be made public except to the extent and in the
18 manner that the order may authorize that it be made public.

19 SEC. 29. This act provides for a tax levy within the meaning
20 of Article IV of the Constitution and shall go into immediate effect.